

ILLINOIS POLLUTION CONTROL BOARD

June 7, 2007

STITZEL HOG FARM - SHANNON)	
(Property Identification Numbers 01-000-091-)	
00 and 01-000-091-10),)	
)	
Petitioner,)	
)	
v.)	PCB 07-122
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by G.T. Girard):

On June 5, 2007, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Stitzel Hog Farm (Stitzel) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2004); *see also* 35 Ill. Adm. Code 125). Stitzel’s livestock facility is located at 26711 Illinois Route 72 in Shannon, Carroll County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Stitzel’s waste management structures at its Shannon plant are pollution control facilities.

LEGAL FRAMEWORK

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2004); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2004); *see also* 35 Ill. Adm. Code 125.200(a).

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2004); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Stitzel on November 6, 2006. Agency Rec. at 1. On June 5, 2007, the Agency filed a recommendation on the application with the Board, attaching the application. The Agency's recommendation identifies the facilities at issue:

Property ID # 01-000-091-00:

Livestock waste management facilities consisting of one concrete manure pit (52 ft. x 24 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit; one concrete manure pit (96 ft. x 24 ft. x 7 ft. deep) with the slotted concrete portion of the floor over the manure pit; two concrete manure pits (each 48 ft. x 8 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pits; one concrete manure pit (96 ft. x 8 ft. x 6 ft. deep) with the slotted concrete portion of the floor over the manure pit; one concrete manure pit (108 ft. x 41 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit. *Id.*

Property ID # 01-000-091-10:

Livestock waste management facilities consisting of one concrete manure pit (196 ft. x 51 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit. *Id.* at 2.

The Agency's recommendation further describes the facilities: "These facilities are used to collect, transport and/or store livestock wastes prior to cropland application." Agency Rec. at 2. The Agency's recommendation also identifies the location of the facilities: SE 1/2 of Section 16, T25N, R6E of the 4th P.M. in Carroll County. *Id.* at 1.

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2004)) because the primary purpose of the facilities is "eliminating, preventing, or reducing water pollution." Agency Rec. at 2.

TAX CERTIFICATE

Based on the Agency's recommendation and Stitzel's application, the Board finds and certifies that Stitzel's facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2004)). Under Section 11-25 of the Property Tax Code, the effective date of this certificate is "the date of application for the certificate or the date of the construction of the facility, which ever is later." 35 ILCS 200/11-25 (2004); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board's procedural rules states that the Clerk "will provide the applicant and the Agency with a copy of the Board's order setting forth *the Board's findings and certificate, if any.*" 35 Ill. Adm. Code 125.216(d) (quoting in italics 35

ILCS 200/11-30 (2004)). The Clerk therefore will provide Stitzel and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2004); *see also* 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; *see also* 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, John T. Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on June 7, 2007, by a vote of 4-0.



John T. Therriault, Assistant Clerk
Illinois Pollution Control Board